

810-3-29-.04 Requirements for the Fiduciary Income Tax Declaration for Electronic Filing. **(NEW RULE)**

(1) SCOPE – This regulation defines the information required for the Fiduciary Income Tax declaration for electronic filing.

(2) The Fiduciary Income Tax Declaration for Electronic Filing requires the following information:

- (a) The estate or trust name.
- (b) The estate or trust Employer Identification Number.
- (c) The name and title of fiduciary.
- (d) Fiduciary phone number.
- (e) The Fiduciary address.
- (f) The Alabama taxable income reported by the electronic return.
- (g) The total tax liability reported by the electronic return.
- (h) The total credits reported by the electronic return.
- (i) The total reductions reported by the electronic return.
- (j) The refund amount reported by the electronic return.
- (k) The amount due reported by the electronic return.
- (l) The amount of payment remitted electronically.
- (m) If applicable, authorization for the ADOR and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate/trust's Alabama taxes owed on this return, and the financial institution to debit the entry to this account.
- (n) If applicable, authorization for the amount of refund as reported on the return to be directly deposited to the account as indicated in the tax preparation software.
- (o) Authorization for the ADOR to discuss the return and attachments with the preparer.

(p) The signature of a fiduciary/officer of the estate or trust, their title and date of the signature.

(q) The signature of the electronic return originator and date of the signature.

(r) An indication whether the electronic return originator is self-employed.

(s) The firm name of the electronic return originator.

(t) The address, including the zip code, of the electronic return originator.

(u) The federal employer identification number of the electronic return originator.

(v) If the paid preparer is different from the electronic return originator, the following information is required:

1. The signature of the paid preparer and date of the signature.

2. An indication whether the paid preparer is self-employed.

3. The firm name of the paid preparer.

4. The address, including the zip code, of the paid preparer.

(3) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-FDT – Fiduciary Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-FDT, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-FDT a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign a blank Alabama Form AL8453-FDT.

(4) The completed and signed Alabama Form AL8453-FDT will serve as the filing declaration for the electronic Fiduciary Income Tax Return.

(5) The completed and signed Alabama Form AL8453-FDT must be retained by the electronic return originator for a period of three years from the due date of the return or three years from the date the return was filed, whichever is later. The electronic

return originator will provide the Department with the original Alabama Form AL8453-FDT within five business days of receiving a written request for the documents from the Department.

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Authority: Sections 40-2A-7(a)(5) and 40-18-29, Code of Alabama 1975

History: